

2017 Annual Report

Michigan State Tax Commission



Adopted by the State Tax Commission
February 13, 2018

About the State Tax Commission

The State Tax Commission was created by Act 360 of 1927 and is charged with providing general supervision of the administration of the property tax laws of the State of Michigan. Appendix 1 provides a list of the Public Acts for which the Commission administers property tax related functions. The Commission is comprised of three members appointed by the Governor with the advice and consent of the Senate. Biographical information about the Commission members is included in Appendix 2. Submission of this annual report is mandated by MCL 211.151.

Executive Order 2009-51, effective December 28, 2009 eliminated the “old” State Tax Commission and the State Assessors Board and combined both into a new single entity called the “new” State Tax Commission (the Commission). This provides for more efficient administration of property tax programs and a single point of entry for taxpayers, local units and assessors to direct questions or concerns related to assessment administration.

Primary Responsibilities

Pursuant to MCL 209.104, the primary duty of the State Tax Commission is to have general supervision of the administration of the property tax laws of the State, and to render assistance and give such advice and counsel to the assessing officers of the State as the Commission deems necessary and essential to the proper administration of the laws governing assessments and the levying of taxes in this State. Executive Order 2009-51, also gave the Commission the responsibility for certification and education of assessors. Following is a summary of the key components of the work of the Commission.

➤ State Equalized Valuations

The Commission reviews and approves the state equalized valuation for each of six separately equalized classifications of property for each of the 83 counties on an annual basis. The state equalized valuation is used in calculating the taxable valuations, which are the legal tax base for the levy of all authorized property taxes. The recommended state equalized valuations are prepared by staff after assembling, reviewing and analyzing statistical projections, summaries, property descriptions, and other data received from each county equalization department. Each county must prepare and submit an annual equalization study for this purpose.

➤ **Assessment of State Assessed Properties**

As required by MCL 207.1 – 207.21, the Commission annually adopts assessed and taxable valuations and prepares the tax roll for railroad, telephone, telegraph, and railroad car line companies. Because the assets and properties of these entities may be located throughout the State and in order to provide one tax bill for each company, assessment is made at the state rather than the local level.

➤ **Omitted and Incorrectly Reported Property**

In accordance with MCL 211.154, the Commission, receives, reviews and processes notifications of omitted and incorrectly reported real or personal property for the purpose of placing these properties on the assessment rolls. Notifications of omitted or incorrectly reported real or personal property may be received from the local assessing officers or from individual taxpayers.

➤ **Valuation of DNR-Owned Lands**

P.A. 603 of 2012 provided that beginning in 2013, the property values for DNR PILT property shall be the greater of the following: the prior value established which shall not increase by more than the CPI as defined in the Constitution or 5% whichever is less; or the taxable value calculated under MCL 211.27a. P.A. 603 of 2012 also allows PILT to apply to special assessments and to base PILT on current millage rates. The valuations certified by the Commission include recreational lands, timber-lands, state forest lands and similar lands purchased after 1933. The Commission does not place a valuation on “swamp tax” lands as a specific tax is paid on these lands.

➤ **Education and Certification of Assessing Officers**

Executive Order 2009-51 transferred responsibility for certification and education of assessors to the State Tax Commission. During 2017, the State Tax Commission continued offering programs for the Michigan Certified Assessing Technician (MCAT), Michigan Certified Assessing Officer (MCAO), Michigan Advanced Assessing Officer (MAAO) and Michigan Master Assessing Officer (MMAO) certifications.

➤ **Administrative Duties**

A variety of duties are involved in the administration of property tax related functions of the Public Acts within the jurisdiction of the Commission (Appendix 1), including:

- ❖ Prepare, approve, process and issue various forms, applications, certificates, technical guidance bulletins, memoranda, instructional training materials and manuals for dissemination to property owners, attorneys, county equalization directors, assessors and other tax officials. Provide and assist in organizing formal training schools for these individuals. Approve certification for qualified personal property examiners of local governmental units and county equalization departments.

- ❖ The State Tax Commission in 2010 created Advisory Committees to assist in the review and recommendation on critical assessment administration issues. These Committees include the Assessor Discipline Committee and the Education and Certification Committee, which continued to meet during 2017.
- ❖ Review complaints received from local assessors or individual taxpayers regarding assessment practices in local assessing units. The Commission's adopted complaint process and procedure was designed to ensure equity, fairness and due process for both the complainant and the accused.
- ❖ Oversee and maintain direct involvement in any additional property tax matters as provided by statute.

➤ **Audit of Minimum Assessing Requirements (AMAR)**

MCL 211.150 provides for the general duties of the State Tax Commission to specifically include:

To have and exercise general supervision over the supervisors and other assessing officers of this state, and to take such measures as will secure the enforcement of the provisions of this act, to the end that all the properties of this state liable to assessment for taxation shall be placed upon the assessment rolls and assessed at that proportion of true cash value which the legislature from time to time shall provide pursuant to the provisions of article 9, section 3 of the constitution.

Additionally, MCL 211.10f indicates in part:

If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll.

In order to meet these statutory requirements, the State Tax Commission has contracted with Tax Management Associates to conduct AMAR reviews in all local units in the State. The first AMAR cycle began in 2014 and was completed at the end of 2017. Beginning in 2018, the new five year cycle is scheduled to begin to ensure that all local units are reviewed once every five years.

During 2017, follow up reviews were conducted in 365 local units. Of those 365 local units, 94 were 2nd or 3rd follow up reviews. Of the 365, 256 completed all the corrections at the time of the follow up review.

2017 Accomplishments

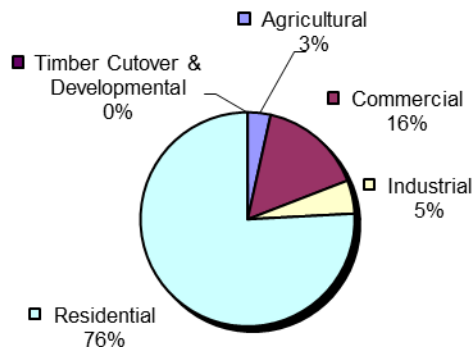
As required by MCL 211.149, the State Tax Commission met in formal session ten (10) times during calendar year 2017. The Commission follows the requirements of the Open Meetings Act. The agenda and minutes for each meeting are on the Commission web page at www.michigan.gov/statetaxcommission.

✓ State Equalized Valuations

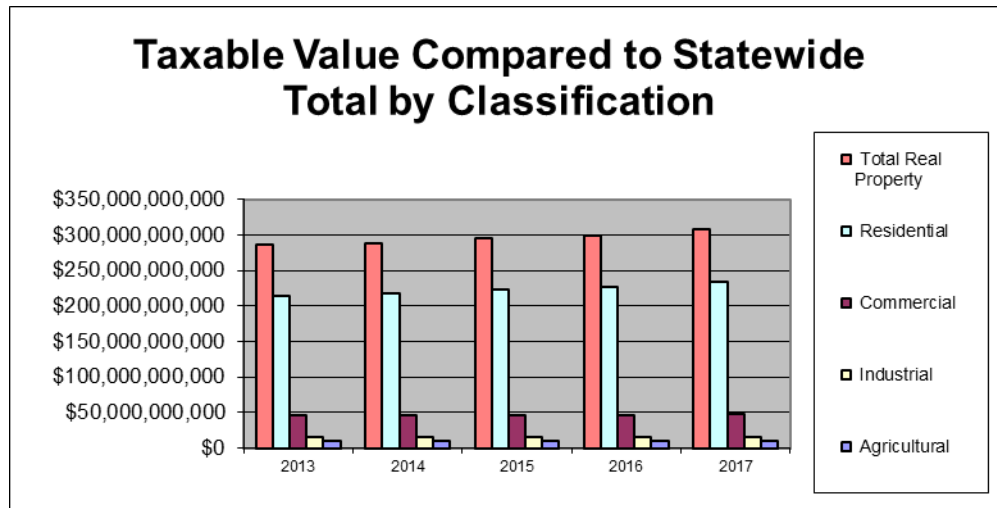
The State Tax Commission finalized and approved the 2017 state equalized valuations for each property classification by county (Appendix 3) on May 22, 2017, as required by MCL 209.4. The total statewide summary is provided in the table below.

2017 State Equalized Valuation and Taxable Valuation State-Wide Classification Summary		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$23,373,256,261	\$10,661,601,032
Commercial	\$56,938,386,359	\$48,109,531,086
Industrial	\$17,497,180,650	\$15,554,139,502
Residential	\$289,601,352,471	\$233,317,845,350
Timber - Cutover	\$231,448,913	\$112,350,665
Developmental	\$126,402,182	\$67,257,658
Total Real Property	\$387,768,026,836	\$307,822,725,293
Total Personal Property	\$27,771,545,919	\$27,658,447,016
Total Real & Personal Property	\$415,539,572,755	\$335,481,172,309

2017 Taxable Value by Classification

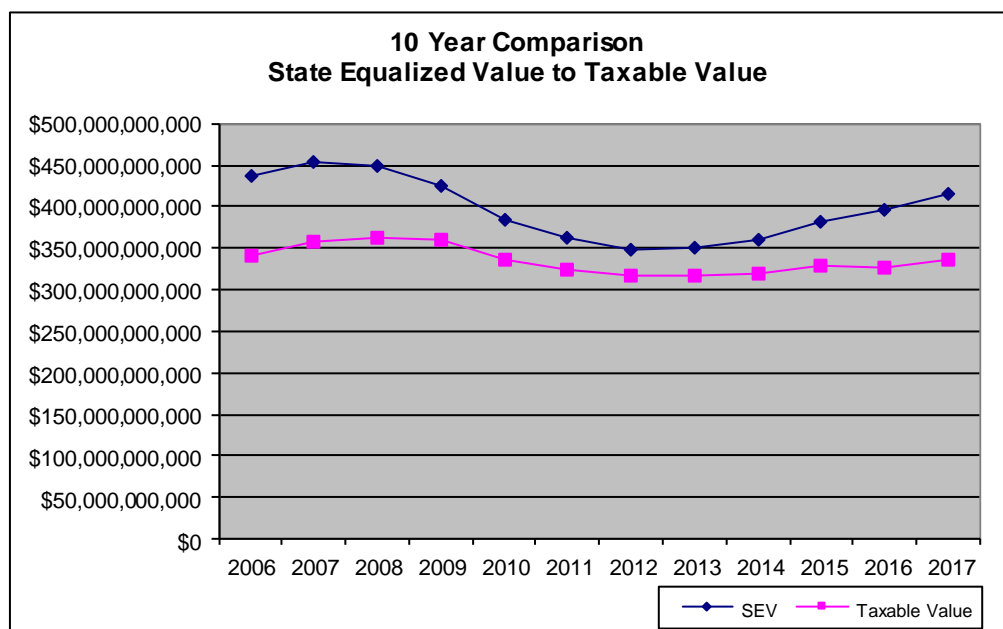


This report includes a five-year history of state equalized valuations and taxable valuations for each property classification in Appendix 4. The bar graph below illustrates the comparison of taxable valuation of each classification to the statewide total taxable valuation over a five-year period.



Note: Total Taxable Valuations for the Timber-Cutover and Developmental classifications are negligible as a percentage of the total of all classifications and do not appear on the graph.

Prior to 1994, property was assessed and taxed at 50 percent of true cash value. Beginning in 1994, Proposal A established the concept of taxable valuation to provide for the levy of property taxes on a value which cannot increase from year to year by more than 5 percent, or the rate of inflation, whichever is less, until a transfer of ownership occurs.



The following table provides the total statewide annual tax levy based on taxable valuation for the last five years.

Year	Taxable Valuation	Total Tax Levied
2012	\$315,782,771,299	\$12,756,792,023
2013	\$316,736,945,593	\$12,817,640,021
2014	\$319,501,803,623	\$13,033,563,272
2015	\$327,732,524,070	\$13,475,399,279
2016	\$327,405,758,407	\$13,653,142,170
2017	\$335,481,172,309	Available Mid 2018

✓ **Assessment of State Assessed Properties**

As required by MCL 207.1 - 207.21, the Commission adopts the assessed and taxable valuation of railroads, telephone companies and railroad car loaning companies. Appendix 5 provides a 5-year history.

✓ **Omitted and Incorrectly Reported Property**

The Commission acted on 901 petitions regarding omitted or incorrectly reported real and personal property in 2017. Petitions are received from local assessors or individual taxpayers. The following table indicates the total number of petitions acted upon by the Commission in each of the last five years.

Petition Type	2012	2013	2014	2015	2016	2017
Non-Concurrence	1022	1154	592	500	431	494
Concurrence	895	760	648	574	490	407
Total	1917	1914	1240	1,074	921	901

Note: Non-Concurrence = property owner/taxpayer did not agree with the local assessor
Concurrence = property owner/taxpayer agreed with local assessor

✓ **Certification and Education of Assessors**

During 2010, the State Tax Commission became responsible for the certification and education of assessors. At that time the Commission revised all educational programs and authorized staff to offer these new programs as pilot programs for a three year period. In September 2013, the Commission made program changes based upon the review of the programs and the recommendations of staff and authorized the continuation of the new educational programs.

The MCAT Program was offered by both outside organizations and by the State at various locations throughout the State. The program continues to be very successful with 172 new MCAT's certified in 2017.

MCAO Programs were offered as 6 month online/lecture hybrids in January 2017 and in June 2017. Additionally, we continue to offer the Self-Study program. There were 75 new MCAO's certified during 2017.

The MAAO one year online/lecture hybrid was offered in April and October 2017. In addition, the self-paced courses were offered through outside organizations and through the State during 2017. We also developed and offered a Michigan Specific USPAP course to fulfill the MAAO requirement. That course was also offered by outside organizations during 2017. There were 71 new MAAO's certified during 2017.

During 2017, the one year MMAO Program concluded with 16 new MMAO's certified. We also offered the three pre-requisite classes during 2017 and began the new one year case study program in October 2017.

During 2017, we implemented a new Moodle online educational classroom. This new Moodle classroom includes a significant number of advanced features that make it easier for both the student, instructor and course administrator and provides increased security.

The following is a summary of each of the Committee's work and new program development during 2017:

- **Education and Certification:** Education and Certification Committee Members Lynette Girard, Ruth Scott, Linda Stevenson, Ed VanderVries and Nick Wheeler met in person and electronically during in 2017. This Committee continued to work on the development of educational programming and reviewed requests for approval of elective continuing education classes as well as requests for certification level waivers. During 2017, this committee continued to review of certification level requirements and how to adjust those requirements for the effect of wind turbines and personal property tax changes on those certification level requirements.
- **Discipline Advisory:** In December of 2015, the State Tax Commission updated the Complaint Process Regarding Assessment Administrative Practices. Discipline Advisory Committee Members Scott Engerson, Polly Cairns and Raman Patel met four times during 2017. They reviewed a number of complaints and made recommendations to the Commission.

✓ **Administrative Duties**

1. The Commission issued 27 Bulletins in 2017, several of which are annual updates of prior bulletins to correspond to the current year. Appendix 6 provides a complete list of the 2017 Commission Bulletins.
2. Under specific circumstances provided for in the General Property Tax Act, the Commission is statutorily required to assume jurisdiction of the assessment roll of a local unit as provided by MCL 211.10(f). In 2017, the Commission assumed jurisdiction of the roll for ten local units because the local unit failed to correct the

AMAR deficiencies by the stated time and seven because the local unit did not have a properly certified assessor.

3. As provided by MCL 211.34c, in 2017 the Commission received 19 petitions of appeal of property classifications from property owners or local assessors.

Year	Number of Classification Appeals Received
2013	149
2014	69
2015	37
2016	31
2017	19

4. In February 2010, the Commission approved changes to the Personal Property Examiner Program (PPE). These changes included transition to a three year certification cycle and implementing new annual continuing education requirements. The State Tax Commission had 710 active personal property examiners as of December 31, 2017.
5. Beginning December 31, 2014, Public Act 456 of 2014 allowed an exemption from the collection of taxes under MCL 211.7kk of the General Property Tax Act, Public Act 206 of 1893, for charitable nonprofit housing organizations that own eligible nonprofit housing property. Staff reviews the applications and makes recommendations to the State Tax Commission to grant or deny the exemption after consultation with the State Treasurer or designee as required by the Act. In 2017, the Commission acted on 70 applications and granted approval to 63 of the charitable nonprofit housing organization exemption applications.
6. As provided by various Public Acts, the Commission received and reviewed applications in 2017 for each of the statutory exemption programs. Staff reviews the applications and makes recommendations to the Commission to approve or deny the applications.

5 Year Summary of Exemption Certificates Granted					
Type of Certificate	2013	2014	2015	2016	2017
Industrial Facility Exemptions	500	547	265	177	210
Air Pollution Control Exemptions	47	31	13	12	9
Water Pollution Control Exemptions	269	100	25	24	37
Obsolete Property Rehabilitation	25	21	31	43	40
Personal Property Exemptions	44	35	7	4	10
Neighborhood Enterprise New & Rehab	76	73	219	54	73
Commercial Rehabilitation	17	6	36	18	17
Total	978	813	596	332	393

STATE TAX COMMISSION

2017 ANNUAL REPORT

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APPENDIX 1

Public Acts under State Tax Commission Jurisdiction

The State Tax Commission administers Public Act 206 of 1893, the General Property Tax Act, as amended, and also administers related functions as follows:

1. Air Pollution Control Exemptions - Act 451, P.A. 1994, Part 59 as amended.
2. Water Pollution Control Exemptions - Act 451, P.A. 1994, Part 37 as amended.
3. Industrial Facility Exemptions - Act 198, P.A. 1974, as amended.
4. Commercial Facility Exemptions - Act 255, P.A. 1978, as amended.
5. Solar, Wind and Water Exemptions - Act 135, P.A. 1976.
6. Multiple Housing Exemptions - Act 438, P.A. 1976, as amended.
7. Farmland and Open Space Exemptions - Act 116, P.A. 1974, as amended.
8. Utility Assessments and Average Tax Rate - Act 282, P.A. 1905.
9. Appraisal of Department of Natural Resources Properties - Act 91, P.A. 1925.
10. Mining Assessments - Act 66, P.A. 1963.
11. Personal Property Examiner Certification - Act 40, P.A. 1969.
12. State Revenue Sharing Program - Act 140, P.A. 1971, as amended.
13. Single Business Tax - Inventory Reimbursement - Act 228, P.A. 1975, as amended.
14. Railroad Abandoned Right of Way and Adjacent Land Sales – Act 85, P.A. 1984.
15. Neighborhood Enterprise Zones Act - Act 147, P.A. 1992.
16. Renaissance Zones – Act 376, P.A. 1996.
17. Downtown Development Authority - Act 197, P.A. 1975.
18. Tax Increment Finance Authority - Act 450, P.A. 1980.
19. Local Development Finance Authority - Act 281, P.A. 1986.
20. Technology Park Districts - Act 385, P.A. 1984.
21. Review of Appraisals of Tax-Reverted State Lands - Act 60, P.A. 1995.
22. Obsolete Property Rehabilitation Act - Act 146, P.A. 2000.
23. New Personal Property Exemptions – Act 328, P.A. 1998, as amended.
24. Commercial Rehabilitation Exemptions – Act 210, P.A. 2005, as amended.
25. State Essential Services Assessment Act – Act 92 of 2014
26. Alternative State Essential Services Assessment Act – Act 93 of 2014

APPENDIX 2

Members of the State Tax Commission

Douglas B. Roberts

Douglas B. Roberts has served as a member of the State Tax Commission since January 1, 2003 and as Chairman of the Commission since January 2011. Dr. Roberts has served as Director of the Office of State Employer, as both Deputy Director and Acting Director of the Department of Management and Budget, as Deputy Superintendent of Public Instruction, Director of the Senate Fiscal Agency, and as State Treasurer. Dr. Roberts received both his doctorate and master's degrees from Michigan State University.

W. Howard Morris

W. Howard Morris was reappointed to the State Tax Commission in November 2017 to a four-year term expiring December 27, 2021. Mr. Morris has 30 years of professional accounting and financial experience and is the president and CIO of the Prairie & Tireman Group in Detroit. He is a former emergency financial manager of the Inkster Public School District, former CFO of the Detroit Public School District, and former president of WILMOCO Capital Management. Morris is a CPA, a chartered financial analyst, a personal financial specialist, and a chartered global management accountant. He received a bachelor's of business administration from Northwood University and an MBA from the Wharton School of the University of Pennsylvania.

Leonard D. Kutschman

Leonard D. Kutschman was appointed to the State Tax Commission in March 2017 to a three-year term expiring December 27, 2020. Mr. Kutschman is a Michigan Master Assessing Officer (MMAO), Michigan Certified General Appraiser, and Michigan Licensed Real Estate Broker. Mr. Kutschman has 45 years of property tax experience handling a variety of real estate and personal property tax issues and matters working in both the public and private sectors. Mr. Kutschman recently retired from the law firm of Honigman Miller Schwartz and Cohn LLP where he served as a property tax consultant. Mr. Kutschman attended the Lawrence Institute of Technology and has achieved the highest assessor certification in the State of Michigan.

APPENDIX 3

2017 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Alcona	\$40,062,600	\$27,711,200	\$11,485,200	\$685,340,600	\$0	\$0	\$764,599,600	\$36,607,300	\$801,206,900
Alger	\$8,815,100	\$37,361,677	\$10,196,700	\$405,692,428	\$0	\$0	\$462,065,905	\$18,391,060	\$480,456,965
Allegan	\$775,148,950	\$467,357,800	\$238,260,500	\$4,276,931,575	\$0	\$11,023,000	\$5,768,721,825	\$321,706,747	\$6,090,428,572
Alpena	\$87,631,400	\$114,683,700	\$35,140,000	\$732,622,600	\$0	\$0	\$970,077,700	\$71,666,280	\$1,041,743,980
Antrim	\$76,448,300	\$86,207,400	\$7,368,400	\$2,029,993,600	\$350,700	\$0	\$2,200,368,400	\$71,812,100	\$2,272,180,500
Arenac	\$104,564,910	\$44,918,800	\$8,013,700	\$475,876,100	\$0	\$0	\$633,373,510	\$42,691,950	\$676,065,460
Baraga	\$10,545,322	\$19,623,173	\$21,039,536	\$245,011,473	\$25,589,215	\$0	\$321,808,719	\$20,748,267	\$342,556,986
Barry	\$375,514,450	\$141,441,900	\$60,064,100	\$2,129,001,338	\$0	\$0	\$2,706,021,788	\$95,561,700	\$2,801,583,488
Bay	\$477,280,450	\$388,729,350	\$214,850,050	\$1,969,222,881	\$0	\$192,050	\$3,050,274,781	\$219,610,393	\$3,269,885,174
Benzie	\$24,145,700	\$90,849,369	\$4,578,800	\$1,519,372,467	\$2,231,958	\$0	\$1,641,178,294	\$40,269,200	\$1,681,447,494
Berrien	\$581,765,727	\$792,501,620	\$1,163,435,886	\$6,396,777,801	\$0	\$0	\$8,934,481,034	\$557,659,207	\$9,492,140,241
Branch	\$590,621,154	\$150,723,852	\$37,352,529	\$1,035,815,460	\$0	\$0	\$1,814,512,995	\$134,983,949	\$1,949,496,944
Calhoun	\$524,309,845	\$577,604,035	\$192,121,446	\$2,476,881,701	\$0	\$0	\$3,770,917,027	\$454,634,165	\$4,225,551,192
Cass	\$559,559,400	\$90,941,400	\$37,551,000	\$1,939,453,821	\$0	\$0	\$2,627,505,621	\$217,576,707	\$2,845,082,328
Charlevoix	\$52,705,100	\$166,444,656	\$44,469,300	\$2,271,990,799	\$0	\$0	\$2,535,609,855	\$84,574,877	\$2,620,184,732
Cheboygan	\$34,264,310	\$164,371,200	\$6,042,400	\$1,445,570,230	\$101,700	\$3,535,000	\$1,653,884,840	\$60,675,050	\$1,714,559,890
Chippewa	\$54,038,200	\$155,231,519	\$26,296,600	\$1,030,810,300	\$0	\$0	\$1,266,376,619	\$69,184,600	\$1,335,561,219
Clare	\$91,125,676	\$79,585,208	\$18,016,330	\$916,920,713	\$0	\$0	\$1,105,647,927	\$104,918,074	\$1,210,566,001
Clinton	\$759,930,929	\$403,209,583	\$56,315,067	\$2,146,109,160	\$0	\$11,380,000	\$3,376,944,739	\$140,158,590	\$3,517,103,329
Crawford	\$225,600	\$46,467,600	\$23,098,300	\$527,846,000	\$0	\$0	\$597,637,500	\$46,443,450	\$644,080,950
Delta	\$45,207,189	\$163,244,219	\$24,785,870	\$1,002,509,579	\$0	\$159,400	\$1,235,906,257	\$119,155,476	\$1,355,061,733
Dickinson	\$22,303,050	\$150,642,742	\$74,822,850	\$653,481,774	\$25,231,700	\$0	\$926,482,116	\$104,286,720	\$1,030,768,836
Eaton	\$508,573,940	\$652,909,238	\$183,754,728	\$2,511,869,176	\$0	\$9,008,500	\$3,866,115,582	\$264,485,433	\$4,130,601,015
Emmet	\$44,376,300	\$357,278,300	\$13,872,100	\$3,129,001,831	\$0	\$0	\$3,544,528,531	\$99,765,900	\$3,644,294,431
Genesee	\$193,997,600	\$2,072,265,800	\$271,068,300	\$7,655,357,447	\$0	\$0	\$10,192,689,147	\$628,382,344	\$10,821,071,491
Gladwin	\$94,054,800	\$50,283,050	\$10,237,800	\$902,786,738	\$0	\$0	\$1,057,362,388	\$44,582,854	\$1,101,945,242
Gogebic	\$1,237,081	\$56,283,546	\$12,752,637	\$500,782,745	\$26,115,230	\$0	\$597,171,239	\$67,858,513	\$665,029,752
Grand Traverse	\$147,924,836	\$987,731,000	\$84,171,700	\$4,610,492,699	\$0	\$0	\$5,830,320,235	\$246,857,341	\$6,077,177,576
Gratiot	\$878,146,243	\$119,236,500	\$31,946,300	\$585,111,263	\$0	\$0	\$1,614,440,306	\$378,632,200	\$1,993,072,506
Hillsdale	\$576,170,015	\$90,420,212	\$35,582,310	\$1,027,938,154	\$0	\$1,677,350	\$1,731,788,041	\$79,452,520	\$1,811,240,561
Houghton	\$17,343,669	\$169,840,768	\$12,789,901	\$910,424,720	\$22,195,074	\$2,288,437	\$1,134,882,569	\$64,078,777	\$1,198,961,346
Huron	\$1,750,319,639	\$118,515,767	\$40,374,600	\$1,055,248,053	\$0	\$0	\$2,964,458,059	\$691,992,863	\$3,656,450,922
Ingham	\$401,850,007	\$2,003,706,995	\$182,009,478	\$5,476,303,415	\$0	\$3,445,815	\$8,067,215,710	\$685,292,075	\$8,752,507,785
Ionia	\$637,591,794	\$147,904,123	\$42,594,017	\$1,242,668,364	\$0	\$0	\$2,070,758,298	\$111,467,100	\$2,182,225,398

2017 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Iosco	\$60,075,950	\$106,742,250	\$23,945,700	\$980,534,100	\$0	\$5,162,900	\$1,176,460,900	\$90,811,350	\$1,267,272,250
Iron	\$18,529,996	\$38,887,814	\$35,525,098	\$486,245,108	\$40,471,094	\$0	\$619,659,110	\$51,444,112	\$671,103,222
Isabella	\$402,791,681	\$483,859,766	\$32,398,300	\$1,192,624,329	\$0	\$0	\$2,111,674,076	\$121,099,536	\$2,232,773,612
Jackson	\$434,451,987	\$654,450,381	\$168,467,826	\$3,585,283,329	\$0	\$3,397,100	\$4,846,050,623	\$481,085,618	\$5,327,136,241
Kalamazoo	\$314,205,704	\$1,791,444,752	\$441,009,523	\$6,446,770,891	\$0	\$0	\$8,993,430,870	\$656,559,953	\$9,649,990,823
Kalkaska	\$22,755,100	\$51,102,200	\$8,969,500	\$719,241,900	\$0	\$0	\$802,068,700	\$145,437,600	\$947,506,300
Kent	\$359,750,646	\$5,105,513,010	\$1,210,706,400	\$17,638,777,919	\$0	\$0	\$24,314,747,975	\$1,599,633,700	\$25,914,411,675
Keweenaw	\$0	\$11,472,308	\$74,969	\$201,090,163	\$2,462,596	\$0	\$215,100,036	\$5,472,683	\$220,572,719
Lake	\$29,391,900	\$56,892,600	\$1,537,800	\$575,418,950	\$0	\$0	\$663,241,250	\$38,028,950	\$701,270,200
Lapeer	\$449,754,817	\$256,738,900	\$68,612,879	\$2,679,948,772	\$0	\$3,302,500	\$3,458,357,868	\$200,226,876	\$3,658,584,744
Leelanau	\$173,764,290	\$176,604,110	\$11,188,130	\$3,177,103,228	\$0	\$0	\$3,538,659,758	\$50,127,730	\$3,588,787,488
Lenawee	\$962,032,500	\$390,486,959	\$95,026,900	\$2,465,400,072	\$0	\$1,416,200	\$3,914,362,631	\$217,036,838	\$4,131,399,469
Livingston	\$260,703,229	\$1,006,855,056	\$268,925,528	\$8,393,949,673	\$0	\$4,939,200	\$9,935,372,686	\$517,866,706	\$10,453,239,392
Luce	\$5,304,400	\$17,488,700	\$3,089,500	\$204,195,690	\$666,100	\$0	\$230,744,390	\$10,763,407	\$241,507,797
Mackinac	\$14,536,236	\$211,568,990	\$18,818,115	\$835,441,079	\$3,996,507	\$0	\$1,084,360,927	\$154,559,924	\$1,238,920,851
Macomb	\$214,514,897	\$4,448,336,632	\$1,939,951,454	\$23,909,211,479	\$0	\$0	\$30,512,014,462	\$1,790,227,301	\$32,302,241,763
Manistee	\$38,986,700	\$100,404,300	\$53,043,400	\$1,100,710,195	\$0	\$0	\$1,293,144,595	\$96,733,800	\$1,389,878,395
Marquette	\$13,353,200	\$462,033,650	\$134,102,665	\$2,148,317,605	\$54,834,800	\$0	\$2,812,641,920	\$176,222,417	\$2,988,864,337
Mason	\$93,189,600	\$153,672,600	\$447,076,500	\$1,240,322,064	\$0	\$0	\$1,934,260,764	\$167,289,700	\$2,101,550,464
Mecosta	\$199,753,400	\$144,988,700	\$39,826,200	\$1,077,061,774	\$0	\$0	\$1,461,630,074	\$92,533,500	\$1,554,163,574
Menominee	\$101,432,753	\$72,425,754	\$38,063,025	\$732,230,543	\$0	\$0	\$944,152,075	\$72,831,362	\$1,016,983,437
Midland	\$167,398,638	\$480,088,900	\$262,265,685	\$2,242,180,651	\$0	\$0	\$3,151,933,874	\$531,101,140	\$3,683,035,014
Missaukee	\$166,925,100	\$44,481,900	\$7,491,000	\$522,027,450	\$0	\$0	\$740,925,450	\$73,077,700	\$814,003,150
Monroe	\$528,972,219	\$737,698,110	\$1,062,632,890	\$4,086,471,763	\$0	\$8,187,730	\$6,423,962,712	\$436,905,349	\$6,860,868,061
Montcalm	\$426,225,000	\$171,861,111	\$39,322,500	\$1,434,665,394	\$0	\$0	\$2,072,074,005	\$216,845,000	\$2,288,919,005
Montmorency	\$18,468,300	\$28,290,000	\$8,328,600	\$505,076,973	\$0	\$0	\$560,163,873	\$47,727,410	\$607,891,283
Muskegon	\$145,010,600	\$694,547,318	\$167,600,000	\$3,793,447,650	\$0	\$0	\$4,800,605,568	\$339,124,796	\$5,139,730,364
Newaygo	\$221,936,800	\$105,119,100	\$51,287,600	\$1,345,625,806	\$0	\$0	\$1,723,969,306	\$108,289,954	\$1,832,259,260
Oakland	\$70,329,430	\$10,486,445,800	\$1,954,501,320	\$53,043,295,649	\$0	\$0	\$65,554,572,199	\$3,453,780,010	\$69,008,352,209
Oceana	\$185,034,450	\$87,425,300	\$29,356,750	\$1,213,282,380	\$0	\$0	\$1,515,098,880	\$64,601,185	\$1,579,700,065
Ogemaw	\$92,777,400	\$108,593,200	\$8,249,500	\$757,595,781	\$0	\$0	\$967,215,881	\$60,675,086	\$1,027,890,967
Ontonagon	\$11,543,840	\$14,595,780	\$30,976,100	\$221,077,563	\$23,290,139	\$0	\$301,474,422	\$22,098,255	\$323,572,677
Osceola	\$131,658,100	\$38,802,800	\$26,695,350	\$579,803,800	\$0	\$0	\$776,960,050	\$85,359,200	\$862,319,250
Oscoda	\$11,357,100	\$25,110,800	\$8,406,700	\$363,499,420	\$0	\$0	\$408,374,020	\$43,991,100	\$452,365,120
Otsego	\$47,169,100	\$169,191,000	\$26,408,000	\$922,744,050	\$0	\$0	\$1,165,512,150	\$244,373,100	\$1,409,885,250
Ottawa	\$629,680,447	\$1,477,136,600	\$838,097,300	\$9,681,721,350	\$0	\$1,247,300	\$12,627,882,997	\$761,056,600	\$13,388,939,597

2017 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Presque Isle	\$80,112,200	\$24,449,800	\$27,283,000	\$646,498,188	\$84,000	\$14,500	\$778,441,688	\$30,008,270	\$808,449,958
Roscommon	\$4,903,100	\$101,861,600	\$1,837,000	\$1,347,973,013	\$0	\$0	\$1,456,574,713	\$43,708,042	\$1,500,282,755
Saginaw	\$639,018,224	\$1,012,462,315	\$132,676,200	\$3,348,783,833	\$16,400	\$0	\$5,132,956,972	\$428,251,150	\$5,561,208,122
Saint Clair	\$448,666,310	\$594,112,810	\$749,080,816	\$4,408,301,523	\$0	\$0	\$6,200,161,459	\$715,405,067	\$6,915,566,526
Saint Joseph	\$682,054,300	\$172,001,100	\$124,249,000	\$1,453,023,137	\$0	\$601,300	\$2,431,928,837	\$285,216,901	\$2,717,145,738
Sanilac	\$1,322,092,689	\$101,511,415	\$14,114,239	\$978,772,559	\$76,800	\$5,311,900	\$2,421,879,602	\$231,189,520	\$2,653,069,122
Schoolcraft	\$6,252,500	\$31,086,300	\$10,296,900	\$350,240,380	\$3,734,900	\$0	\$401,610,980	\$44,829,676	\$446,440,656
Shiawassee	\$526,550,895	\$181,974,190	\$29,270,220	\$1,370,324,543	\$0	\$0	\$2,108,119,848	\$104,076,600	\$2,212,196,448
Tuscola	\$1,049,895,623	\$91,761,900	\$33,642,357	\$1,031,884,701	\$0	\$0	\$2,207,184,581	\$411,113,795	\$2,618,298,376
Van Buren	\$470,865,500	\$262,907,200	\$80,654,200	\$2,663,226,298	\$0	\$0	\$3,477,653,198	\$703,542,800	\$4,181,195,998
Washtenaw	\$500,887,424	\$3,980,199,090	\$461,800,390	\$13,867,637,028	\$0	\$38,464,900	\$18,848,988,832	\$968,345,499	\$19,817,334,331
Wayne	\$25,528,800	\$8,662,983,686	\$2,986,980,086	\$30,875,493,532	\$0	\$11,747,100	\$42,562,733,204	\$4,108,348,869	\$46,671,082,073
Wexford	\$44,872,900	\$123,490,500	\$46,859,100	\$835,582,188	\$0	\$0	\$1,050,804,688	\$76,317,000	\$1,127,121,688
Grand Total	\$23,373,256,261	\$56,938,386,359	\$17,497,180,650	\$289,601,352,471	\$231,448,913	\$126,402,182	\$387,768,026,836	\$27,771,545,919	\$415,539,572,755

APPENDIX 4

State Equalized Valuation & Taxable Valuation State-Wide Totals by Classification

2017		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$23,373,256,261	\$10,661,601,032
Commercial	\$56,938,386,359	\$48,109,531,086
Industrial	\$17,497,180,650	\$15,554,139,502
Residential	\$289,601,352,471	\$233,317,845,350
Timber - Cutover	\$231,448,913	\$112,350,665
Developmental	\$126,402,182	\$67,257,658
Total Real Property	\$387,768,026,836	\$307,822,725,293
Total Personal Property	\$27,771,545,919	\$27,658,447,016
Total Real & Personal Property	\$415,539,572,755	\$335,481,172,309

2016		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$22,795,411,527	\$10,479,877,007
Commercial	\$53,870,354,704	\$46,766,419,902
Industrial	\$16,894,199,209	\$15,362,578,335
Residential	\$274,930,187,551	\$226,802,770,667
Timber - Cutover	\$238,999,493	\$114,315,228
Developmental	\$134,757,533	\$71,775,693
Total Real Property	\$368,818,910,017	\$299,597,736,832
Total Personal Property	\$27,898,913,829	\$27,808,021,575
Total Real & Personal Property	\$396,717,823,846	\$327,405,758,407

2015		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$21,623,537,941	\$10,400,901,985
Commercial	\$51,697,675,218	\$46,232,437,956
Industrial	\$16,369,452,454	\$15,232,173,035
Residential	\$259,196,283,521	\$222,669,176,470
Timber - Cutover	\$248,587,449	\$117,160,853
Developmental	\$161,875,398	\$94,501,423
Total Real Property	\$349,297,411,981	\$294,746,351,722
Total Personal Property	\$33,117,877,535	\$32,986,172,348
Total Real & Personal Property	\$382,415,289,516	\$327,732,524,070

2014		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$20,065,665,671	\$10,159,057,061
Commercial	\$50,367,573,850	\$45,696,993,833
Industrial	\$15,921,715,951	\$15,005,328,915
Residential	\$242,389,931,020	\$217,228,996,914
Timber - Cutover	\$251,968,165	\$114,698,317
Developmental	\$176,633,422	\$105,096,038
Total Real Property	\$329,173,488,079	\$288,310,171,078
Total Personal Property	\$31,419,449,925	\$31,191,632,545
Total Real & Personal Property	\$360,592,938,004	\$319,501,803,623

2013		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$18,656,815,548	\$9,932,397,330
Commercial	\$50,221,540,294	\$45,998,152,006
Industrial	\$16,112,103,742	\$15,271,705,195
Residential	\$233,400,321,222	\$214,316,601,069
Timber - Cutover	\$262,064,612	\$115,746,518
Developmental	\$221,701,272	\$129,844,106
Total Real Property	\$318,874,546,690	\$285,764,446,224
Total Personal Property	\$31,150,143,603	\$30,972,499,369
Total Real & Personal Property	\$350,024,690,293	\$316,736,945,593

APPENDIX 5

5 YEAR SUMMARY OF STATE ASSESSED PROPERTIES

2017					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$680,137,843	\$35,625,620	52.38	\$35,602,965	\$22,655
Telephone Companies	\$1,150,903,735	\$60,284,338		\$24,541,256	\$35,743,082
Car Loaning Companies	\$136,936,740	\$7,172,746		\$4,725,847	\$2,446,899
Totals	\$1,967,978,318	\$103,082,704		\$64,870,068	\$38,212,636
2016					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$640,641,211	\$32,249,879	50.34	\$32,247,236	\$2,643
Telephone Companies	\$1,203,289,376	\$60,573,587		\$25,225,891	\$35,347,696
Car Loaning Companies	\$134,007,099	\$6,745,917		\$4,744,209	\$2,001,709
Totals	\$1,970,459,744	\$99,569,383		\$62,217,336	\$37,352,047
2015					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$627,247,082	\$31,312,174	49.92	\$31,302,251	\$9,924
Telephone Companies	\$1,218,811,988	\$60,843,094		\$18,646,583	\$42,196,511
Car Loaning Companies	\$133,296,686	\$6,654,171		\$3,736,591	\$2,917,579
Totals	\$1,979,355,756	\$98,809,439		\$53,685,425	\$45,124,014
2014					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$596,544,458	\$29,439,469	49.35	\$29,277,271	\$162,198
Telephone Companies	\$1,396,040,603	\$68,894,604		\$21,275,105	\$47,619,499
Car Loaning Companies	\$94,716,342	\$4,674,251		\$3,081,537	\$1,592,714
Totals	\$2,087,301,403	\$103,008,324		\$53,633,913	\$49,374,411
2013					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$575,974,244	\$27,809,249	49.54	\$27,319,797	\$489,452
Telephone Companies	\$1,438,530,112	\$70,992,450		\$22,303,834	\$46,688,615
Car Loaning Companies	\$80,052,042	\$3,911,988		\$2,915,112	\$996,876
Totals	\$2,094,556,398	\$102,713,687		\$52,538,743	\$50,174,944

* Available credits for railroad companies are for track and right-of-way maintenance and railcar maintenance as provided in MCL 207.13(2), MCL 207.13a(5)(b)(ii), and MCL 207.13a (5)(b)(i)

2017 STATE TAX COMMISSION BULLETINS

Number	Title
2017-01	4 th Quarter Certified Interest Rates
2017-02	Electronic Filing
2017-03	Millage Requests and Rollbacks
2017-04	1 st Quarter Certified Interest Rates
2017-05	Qualified Errors
2017-06	Poverty Exemptions
2017-07	Transfer of Qualified Agricultural Property
2017-08	Transitional Qualified Forest Property Exemption
2017-09	Sales Ratio Studies
2017-10	County Multipliers
2017-11	Interest Rates on MTT Judgments thru December 31, 2017
2017-12	2 nd Quarter Certified Interest Rates
2017-13	County Multipliers for 2014 Assessors Manual
2017-14	Assessor Certification
2017-15	Random Week for Qualified Business
2017-16	Inflation Rate Multiplier for 2018
2017-17	Property Tax and Equalization Calendar for 2018
2017-18	Recalculating Taxable Value
2017-19	Interest Rates on MTT Judgments thru June 30, 2018
2017-20	Transfer of Ownership
2017-21	Omitted or Incorrectly Reported Property
2017-22	Property Tax Appeal Procedures for 2018
2017-23	3 rd Quarter Certified Interest Rates
2017-24	Procedural Changes for the 2018 Assessment Year

2017-25	Lands Owned by Indian Tribes
2017-26	MCL 211.7o Charitable Exemption
2017-27	Boards of Review